UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

DR. MORGAN REYNOLDS on behalf of the UNITED STATES OF AMERICA,

Plaintiff/Relator,

VS.

Case No. 07-CV-4612 (GBD)(DCF)

SCIENCE APPLICATIONS INTERNATIONAL CORP.; APPLIED RESEARCH ASSOCIATES, INC.; BOEING; NuSTATS; COMPUTER AIDED ENGINEERING ASSOCIATES, INC.; DATASOURCE, INC.; GEOSTAATS, INC.; GILSANZ MURRAY STEFICEK LLP; HUGHES ASSOCIATES, INC.; AJMAL ABBASI; EDUARDO KAUSEL; DAVID PARKS; DAVID SHARP; DANIELE VENEZANO; JOSEF VAN DYCK; KASPAR WILLIAM; ROLF JENSEN & ASSOCIATES, INC.; ROSENWASSER/GROSSMAN CONSULTING ENGINEERS, P.C.; SIMPSON GUMPERTZ & HEGER, INC.; S.K. GHOSH ASSOCIATES, INC.; SKIDMORE, OWINGS & MERRILL, LLP; TENG & ASSOCIATES, INC.; UNDERWRITERS LABORATORIES, INC.; WISS, JANNEY, ELSTNER ASSOCIATES, INC.; AMERICAN AIRLINES; SILVERSTEIN PROPERTIES; and UNITED AIRLINES,

MEMORANDUM OF LAW

Defendants.		
	X	

Science Applications International Corp. ("SAIC"), respectfully submits this memorandum of law in support of its Motion to Dismiss.

Plaintiff filed the Complaint on May 31, 2007, bringing claims pursuant to the False Claims Act. In a wholly conclusory manner, the Complaint alleges that defendants manipulated and provided false information to the United States Government during the investigation of the September 11, 2001 events conducted by National Institute of Standards and Technology ("NIST").

Defendant SAIC is a corporation organized and existing under the laws of the state of Delaware. It is engaged in the business of systems, solutions and technical services and maintains a principal office at 10260 Campus Point Drive, San Diego, California, 92121.

SAIC adopts the arguments set forth in the motion and supporting memorandum of defendant Applied Research Associates, Inc. ("ARA") as those arguments apply equally to SAIC. SAIC also seeks the same relief requested upon the same grounds stated.

For these reasons and the reasons set forth in the motion of defendant ARA, which is adopted and incorporated herein, defendant Science Applications International Corp. moves to dismiss the Complaint against it, and seeks an award of attorneys' fees and expenses pursuant to 31 U.S.C. §3730(d)(4) due to the frivolous nature of Plaintiff's Complaint and for such other relief as this Court deems just and proper.

WHEREFORE, it is respectfully requested that the Court grant the motion of defendant Science Applications International Corp. to dismiss the Complaint, for attorneys' fees and costs pursuant to 31 U.S.C. §3730(d)(4), and for such other relief as is just and proper.

Dated: March 5, 2008

New York, New York

Respectfully submitted,

McKENNA LONG & ALDRIDGE LLP

By:

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